

§ 141.90

Yarns—(1) All yarn invoices should show: (a) Fiber content by weight; (b) whether single or plied; (c) whether or not put up for retail sale (See Section XI, Note 4, HTSUS); (d) whether or not intended for use as sewing thread;

(2) If chief weight of silk—show whether spun or filament;

(3) If chief weight of cotton—show:

(a) Whether combed or uncombed

(b) Metric number (mn)

(c) Whether bleached and/or mercerized;

(4) If chief weight of man-made fiber—show:

(a) Whether filament, or spun, or a combination of filament and spun

(b) If a combination of filament and spun—give percentage of filament and spun by weight.

(5) If chief weight of filament man-made fiber—show:

(a) Whether high tenacity (See Section XI, note 6 HTSUS).

(b) Whether monofilament, multifilament or strip

(c) Whether texturized

(d) Yarn number in decitex

(e) Number of turns per meter

(f) For monofilaments—show cross sectional dimension in millimeters

(g) For strips—show the width of the strip in millimeters (measure in folded or twisted condition if so imported).

[T.D. 73-175, 38 FR 17447, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §141.89, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

§ 141.90 Notation of tariff classification and value on invoice.

(a) [Reserved]

(b) *Classification and rate of duty.* The appropriate subheading of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), and the rate of duty shall be noted by the importer in the left-hand portion of the invoice, next to the articles to which they apply.

(c) *Value.* The importer shall show in clear detail on the invoice or on an attached statement the computation of all deductions from total invoice value, such as nondutiable charges, and all additions to invoice value which have been made to arrive at the aggregate entered value. In addition, the entered unit value for each article on the invoice shall be shown where it is different from the invoiced unit value.

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(d) *Importer's notations in blue or black ink.* All notations made on the invoice by the importer or broker shall be in blue or black ink.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 89-1, 53 FR 51262, Dec. 21, 1988; T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

§ 141.91 Entry without required invoice.

If a required invoice is not available in proper form at the time the entry or entry summary documentation is filed and a waiver is not granted in accordance with §141.92, the entry or entry summary documentation shall be accepted only under the following conditions:

(a) The port director is satisfied that the failure to produce the required invoice is due to a cause beyond the control of the importer;

(b) The importer files:

(1) A written declaration that he is unable to produce such invoice, and

(2) Any seller's or shipper's invoices available to him or, if none are available, a pro forma invoice in accordance with §141.85;

(c) The invoices and other documents contain information adequate for the examination of merchandise, the determination of estimated duties, if any, and statistical purposes; and

(d) The importer files a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter, in an amount equal to one and one-half the invoice value of the merchandise, for the production of the required invoice, which must be produced within 120 days after the date of the filing of the entry summary (or the entry, if there is no entry summary) documentation, unless the invoice is needed for statistical purposes. If needed for statistical purposes, the invoice shall be produced within 50 days after the date of the entry summary (or the entry, if there is no entry summary) is required to be filed, unless a reasonable extension of time is granted by the port director for good cause shown.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 85-167, 50 FR 40363, Oct. 3, 1985; T.D. 93-66, 58 FR 44130, Aug. 19, 1993]